

clude in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

3. Every fiduciary shall make, under oath, a return for the individual, estate or trust for whom or for which he acts, if the net income thereof, distributed or distributable to beneficiaries during the year is one thousand dollars or over, in which case the fiduciary shall set forth in such returns the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one of two or more joint fiduciaries.

SEC. 403. *Time and place of filing returns.*

Returns shall be in such forms as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office or at any branch office which he may establish, on or before the fifteenth day of March, in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

SEC. 404. *Blank forms to be kept on file with register of deeds and deputy commissioners.*

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or deputy commissioner of revenue in each county a supply of blank forms for distribution.

SEC. 405. *Failure to file returns; supplementary returns.*

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, items of taxable in-

Names and addresses of individuals sharing in profits and amount of each. Verification.

To return names, addresses of beneficiaries and amount paid each.

Return of joint fiduciaries.

Time and place of filing returns.

Forms to be prescribed by Commissioner of Revenue.

Time for filing.

Allowance of further time.

Verification of returns. Commissioner of Revenue to have forms prepared. Forms furnished on application. Taxpayer not released for failure to secure form.

Blank forms to be kept on file with register of deeds and deputy commissioners.

Failure to file returns, supplementary returns.

Return verified.